

CHAPTER 1002**SCHOOL FINANCE — ALLOWABLE GROWTH***H.F. 2140*

AN ACT providing for the establishment of the state percent of growth for purposes of the state school foundation program, and providing an applicability date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 257.8, subsection 1, Code Supplement 2007, is amended to read as follows:

1. STATE PERCENT OF GROWTH. ~~The state percent of growth for the budget year beginning July 1, 2007, is four percent.~~ The state percent of growth for the budget year beginning July 1, 2008, is four percent. ~~The state percent of growth for the budget year beginning July 1, 2009, is four percent.~~ The state percent of growth for each subsequent budget year shall be established by statute which shall be enacted within thirty days of the submission in the year preceding the base year of the governor's budget under section 8.21. The establishment of the state percent of growth for a budget year shall be the only subject matter of the bill which enacts the state percent of growth for a budget year.

Sec. 2. APPLICABILITY. This Act is applicable for computing state aid under the state school foundation program for the school budget year beginning July 1, 2009.

Approved February 12, 2008

CHAPTER 1003**EMPLOYMENT AND LEAVES OF ABSENCE —
MILITARY SERVICE***H.F. 2065*

AN ACT relating to military leaves of absence and reemployment and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 29A.8A, Code 2007, is amended to read as follows:

29A.8A STATE MILITARY SERVICE.

If federal funding and authorization exist for this purpose, the governor may order to state military service the military forces of the Iowa army national guard or Iowa air national guard as the governor may deem appropriate for the purposes of homeland security, homeland defense, or other duty. A state employee shall take either a full day's leave in accordance with section 29A.28 or eight hours of compensatory time on a day in which the state employee receives a full day's pay from federal funds for national guard duty.

Sec. 2. Section 29A.28, subsection 1, Code Supplement 2007, is amended to read as follows:

1. a. All officers and employees of the state, a subdivision thereof, or a municipality, other than employees employed temporarily for six months or less, who are members of the national guard, organized reserves or any component part of the military, naval, or air forces or nurse corps of this state or nation, or who are or may be otherwise inducted into the military service of this state or of the United States, or who are members of the civil air patrol, shall, when ordered by proper authority to state active duty, state military service, or federal service, or when performing a civil air patrol mission pursuant to section 29A.3A, be entitled to a leave of absence from such civil employment for the period of state active duty, state military service, federal service, or civil air patrol duty without loss of status or efficiency rating, and without loss of pay during the first thirty days of such leave of absence.

b. Where state active duty, state military service, federal service, or civil air patrol duty is for a period of less than thirty days, a leave of absence under this section shall only be required for those days that the civil employee would normally perform services for the state, subdivision of the state, or a municipality. The provisions of this section shall also apply to a leave of absence by a member of the national disaster medical system of the United States when activated for federal service with the system. If the workday for a civil employee encompasses more than one calendar day, the civil employee shall only be required to take a leave of absence for one day for that workday if a leave of absence is required under this paragraph.

Sec. 3. Section 29A.43, subsection 1, Code 2007, is amended to read as follows:

1. A person shall not discriminate against any officer or enlisted person of the national guard or organized reserves of the armed forces of the United States or any member of the civil air patrol because of that membership. An employer, or agent of an employer, shall not discharge a person from employment because of being an officer or enlisted person of the military forces of the state or member of the civil air patrol, or hinder or prevent the officer or enlisted person or member of the civil air patrol from performing any military service or civil air patrol duty the person is called upon to perform by proper authority. A member of the national guard or organized reserves of the armed forces of the United States ordered to temporary duty, as defined in section 29A.1, subsection 3, 11, or 12, or a member of the civil air patrol performing duty pursuant to section 29A.3A, for any purpose is entitled to a leave of absence during the period of the duty or service, from the member's private employment, ~~other than unless the employment is~~ of a temporary nature, ~~and upon~~. Upon completion of the duty or service the employer shall restore the person to the position held prior to the leave of absence, or employ the person in a similar position of like seniority, status, and pay. However, the person shall give evidence to the employer of satisfactory completion of the training or duty or service, and that the person is still qualified to perform the duties of the position. The period of absence shall be construed as an absence with leave, and shall in no way affect the employee's rights to vacation, sick leave, bonus, or other employment benefits relating to the employee's particular employment. ~~A person violating a provision of this section is guilty of a simple misdemeanor.~~

Sec. 4. Section 29A.43, Code 2007, is amended by adding the following new subsection:
NEW SUBSECTION. 3. A person violating a provision of this section is guilty of a simple misdemeanor. Violations of this section shall be prosecuted by the attorney general or the county attorney of the county in which the violation occurs.

Sec. 5. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved February 14, 2008

CHAPTER 1004**TAXATION OF ELECTRIC UTILITIES —
EXTENSION OF SOY-BASED TRANSFORMER FLUID CREDIT***S.F. 572*

AN ACT extending state tax benefits for use of soy-based transformer fluid by electric utilities and including effective and applicability date provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.11R, Code Supplement 2007, is amended to read as follows:
422.11R SOY-BASED TRANSFORMER FLUID TAX CREDIT.

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by a soy-based transformer fluid tax credit allowed under chapter 476D.

This section is repealed December 31, 2008 2009.

Sec. 2. Section 422.33, subsection 22, Code Supplement 2007, is amended to read as follows:

22. The taxes imposed under this division shall be reduced by a soy-based transformer fluid tax credit allowed under chapter 476D.

This subsection is repealed December 31, 2008 2009.

Sec. 3. Section 423.4, subsection 7, paragraph c, Code Supplement 2007, is amended to read as follows:

c. This subsection is repealed December 31, 2008 2009.

Sec. 4. Section 437A.17C, Code 2007, is amended to read as follows:

437A.17C REIMBURSEMENT FOR SOY-BASED TRANSFORMER FLUID.

A person in possession of a soy-based transformer fluid tax credit certificate issued pursuant to chapter 476D may apply to the director for a reimbursement of the amount of taxes imposed and paid by the person pursuant to this chapter in an amount not more than the person received in soy-based transformer fluid tax credit certificates pursuant to chapter 476D. To obtain the reimbursement, the person shall attach to the return required under section 437A.8 the soy-based transformer fluid tax credit certificates issued to the person pursuant to chapter 476D and provide any other information the director may require. The director shall direct a warrant to be issued to the person for an amount equal to the tax imposed and paid by the person pursuant to this chapter but for not more than the amount of the soy-based transformer fluid tax credit certificates attached to the return.

This section is repealed December 31, 2008 2009.

Sec. 5. Section 476D.2, subsection 1, paragraph a, Code 2007, is amended to read as follows:

a. The costs were incurred after June 30, 2006, and before January 1, 2008 2009.

Sec. 6. Section 476D.5, Code 2007, is amended to read as follows:

476D.5 APPLICABILITY — REPEAL.

1. This chapter applies to tax years ending after June 30, 2006, and beginning before January 1, 2008 2009.

2. This chapter is repealed December 31, 2008 2009.

Sec. 7. EFFECTIVE AND APPLICABILITY DATES. This Act, being deemed of immediate